RECORDATION NO. 25037-A

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

June 30, 2004

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of June 30, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease Agreement being filed concurrently with the Board under Recordation Number \_\_\_\_\_.

The names and addresses of the parties to the enclosed document are:

Assignor:

The Andersons, Inc. 480 West Dussel Drive

Maumee, OH 43537

Assignee:

ICX Corporation
2 Summit Park Drive

Suite 300

Cleveland, OH 44131

A description of the railroad equipment covered by the enclosed documents is:

30 railcars within the series AEX 8843 – AEX 9249 and MOBX 52589 and MOBX 52533.

Mr. Vernon A. Williams June 30, 2004 Page Two

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

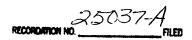
Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/anm Enclosures



## MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of June 30, 2004, by and between The Andersons, Inc. ("Assignor") and ICX Corporation. ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Can-Oat Milling, as Lessee, have heretofore entered into that certain Master Lease Agreement and Rider #R00273, both dated November 12, 2003 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C.§11301 simultaneously with this Assignment and assigned recordation number

NOW, THERFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

> ASSIGNOR: THE ANDERSONS, INC.

Vice President, Finance and Treasurer

STATE OF OHIO COUNTY OF LUCAS ) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio,

JULIE ANN DIBBLE My commission expires Notary Public, State of Ohio Commission Expires 8-20-05

,	ASSIGNEE: ICX CORPORATION.			
t	By: Mysic J. Musice			
	Name: Dennis J. Diemer			
	Vice President Title:			
STATE OF OHIO )  SSS:  COUNTY OF CUYAHOOD )  Before me, a Notary Public, in and for said county and state, personally appeared DENNIS J. DIEMER, the UICE PRESIDENT of ICX Corporation, an Ohio corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.				
In Testimony Whereof, I have hereunto set my hand and official seal at CLEVELAND, OHIO this 20 day of 5000 2004.				
	Llebra B. Brim			
	Notary Public My Commission Expires: Dec. 3, 2006			
	DEBRA A. GRIM  NOTARY PUBLIC • STATE OF OHIO  My commission expires Dec. 3, 2006			

EXHIBIT A
DEAL # R00273
Can Oat Milling

	Can Oat Willing		
	Car	Car	
1	Init ial	Number	
1	AEX	9205	
2 3	AEX	8845	
3	AEX	9228	
4	AEX	9238	
5	AEX	9232	
6	AEX	9231	
7	AEX	9230	
8	AEX	9233	
9	AEX	9236	
10	AEX	9234	
11	AEX	9237	
12	AEX	8859	
13	AEX	8885	
14	AEX	9217	
15	AEX	8843	
16	AEX	9241	
17	AEX	9222	
18	AEX	9246	
19	AEX	9247	
20	AEX	9248	
21	AEX	9220	
22	AEX	9201	
23	AEX	9239	
24	AEX	8872	
25	AEX	9243	
26	AEX	9218	
27	AEX	9249	
28	AEX	9003	
29	MOBX	52589	
30	MOBX	52533	

tbd = to be determined

## CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

Robert W. Alvord